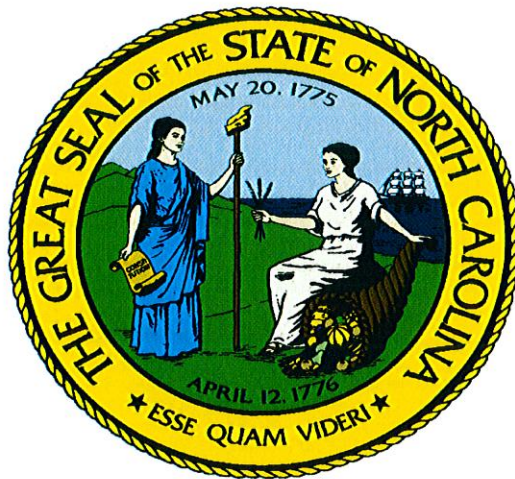


NORTH CAROLINA DEPARTMENT OF ADMINISTRATION

POLICIES AND PROCEDURES

SIGNATURE AUTHORITY



045. **INTRODUCTION**

It is the policy of the Department of Administration (DOA) to conduct all business activities relating to the commitment of resources, purchase and payment of goods and services in accordance with all applicable laws, rules, regulations and business standards.

046. **PURPOSE**

Establish an approval authorization policy for DOA. This will ensure effectiveness of internal controls, fiscal responsibility and provide reasonable assurance that DOA transactions are properly authorized and assets are safeguarded against unauthorized or improper use. This policy identifies signature authority for the following;

- Authorized Approvers and Limits
- Delegation Authority to Sign Documents
- Salary Actions

047. **POLICY OBJECTIVES**

This policy designates who, within DOA, is authorized to sign and approve any documents on behalf of the DOA that commit financial or other resources and to establish acceptable control measures in accordance with Generally Acceptable Accounting Principles (GAAP), ensure reliable accounting and protection of funds, and ensure an adequate audit trail of all transactions is maintained.

According to the policy objectives all contracts, letters of agreement, leases, memorandums of understanding, personnel action notices, project grants, budget authorizations, invoices, state surplus forms, and any other stipulated business related activities that obligate department funds are to be signed by the Secretary unless specific approval authority has been delegated in writing by the Secretary.

048. **SIGNATURE AUTHORITY FOR (\$5,000.01 to \$25,000)**

Jointly Deputy Secretary and Chief Financial Officer (CFO) are delegated to sign the following documents

- Contracts (upon review by DOA Legal Counsel)
- Grants
- Budget Authorizations (up to \$1,000)
- Direct Invoices
- State Surplus Forms

049. **SIGNATURE AUTHORITY FOR \$5,000 or LESS**

All Division Directors have delegated authority of \$5,000 or less within budget for the following documents

- Direct Invoices
- State Surplus Forms

050. **SIGNATURE AUTHORITY FOR IMMEDIATE NEED IN THE ABSENCE OF THE SECRETARY**

The Secretary's personal signature stamp may be used with written or email approval on the following documents, provided the CFO has reviewed and approved the following:

- Contracts (upon review of DOA Legal Counsel)
- Grants
- Budget Authorizations
- Direct Invoices
- State Surplus Forms
- Purchase Orders

In the absence of the Secretary, a Deputy Secretary and Chief Financial Officer are authorized **jointly** to sign any documents which need immediate attention and require the Secretary's signature. The Department will not honor any legal document signed on behalf of the Department unless the person who signed had written authority to do so.

051. **ADDITIONAL SITUATIONAL DELEGATION**


The Secretary may delegate signature authority on a situational basis through signed letter to be located in the fiscal office. This letter will identify the situation, time frame and delegation.

052. **PERSONNEL SALARY ACTION NOTICES WITHIN DEPARTMENT**

The following are delegated to approve personnel salary action notices for direct replacement and temporary help postings through hiring recommendation within budget:

- Division Director
- Human Resources Director
- Chief Financial Officer
- Deputy Secretary

All salary increases, new positions, and transferring of positions must be approved by the HR Director, CFO, Deputy Secretary, and Secretary.

Approved by the Secretary of Department of Administration:	 Kathryn Johnston
Approval Date:	Version: FA – 045-052 (V.1) – 07/1/2016
Effective Date:	
Revision Date: 08/18/2016	Version: FA – 045-052 (V.2) – 08/16/2016

THIS POLICY SUPERSEDES ALL PREVIOUS SIGNATURE POLICIES